

2021

CERTIFICATE

To the Clerk of Chase, State of Kansas
We, the undersigned, officers of

City of Strong City

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit 2021		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	423,808	114,798
Debt Service	10-113			
Library	12-1220			
Special Highway		8	18,445	
Special Parks		8	122,959	
Tourism		9	5,846	
Water		9	275,560	
Sewer		10	82,447	
		10		
Non-Budgeted Funds		11		
Totals		XXXXXX	929,065	114,798
Budget Summary		12		County Clerk's Use Only
Neighborhood Revitalization				

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

114,799
NO

Assisted by: _____

Address: _____

Email: _____

Date Attested: _____ 2020

County Clerk

Governing Body

Computation to Determine Limit for 2021

		Amount of Levy
1. Total tax levy amount in 2020 budget		+ \$ 112,449
2. Library levy in 2020 budget		- \$
Other tax entity levy in 2020 budget		- \$
3. Net tax levy		\$ 112,449
Percentage Adjustments		
4. New improvements, remodeling and renovations for 2020 :	+ 5,679	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ 20,975	
5b. Personal property 2019	- 24,368	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2020 :	+ 321	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	6,000	
11. Total estimated valuation July 1, 2020	2,077,598	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0029	
13. Percentage adjustment increase (12 times 3)		+ \$ 326
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ 2,024
16. Total Percentage Adjustments		\$ 2,350

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+ 0
Property tax revenues for debt service in 2020 budget:	- 0
Increased property tax revenues spent on debt service	0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget: Increase property tax revenues spent on public building commission and lease payments		-	_____ 0
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	_____
23. Law enforcement expenses - 2021 budget:		+	_____
Law enforcement expenses - 2020 budget:		-	_____ 0
CPI adjustment	1.80%		_____
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	_____ 0
24. Fire protection expenses - 2021 budget:		+	_____
Fire protection expenses - 2020 budget:		-	_____ 0
CPI adjustment	1.80%		_____
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)		+	_____ 0
25. Emergency medical expenses - 2021 budget:		+	_____
Emergency medical expenses - 2020 budget:		-	_____ 0
CPI adjustment	1.80%		_____
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	_____ 0
26. Total Revenue Adjustments			_____ 0
Levies on Behalf of Another Political or Governmental Subdivision			
27. Library Levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+	_____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	_____
30. Total Computed Tax Levy			_____ 114,799

Other Tax Levy Limitation Tests

Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **#DIV/0!**

"

Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	2,024
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	2,024

Exemption from Election Requirment **Yes**

City of Strong City

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	112,449	14,957	208	75	1,181	43
Debt Service						
Library						
TOTAL	112,449	14,957	208	75	1,181	43

County Treas Motor Vehicle Estimate 14,957

County Treas Recreational Vehicle Estimate 208

County Treas 16/20M Vehicle Estimate 75

County Treas Commercial Vehicle Tax Estimate 1,181

County Treas Watercraft Tax Estimate 43

Motor Vehicle Factor 0.13301

Recreational Vehicle Factor 0.00185

16/20 Vehicle Factor 0.00067

Commercial Vehicle Factor 0.01050

Watercraft Factor 0.00038

City of Strong City

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General	Equipment Fund	3,600	3,600	3,600	KSA 12-1,117
Water	Equipment Fund	2,000	2,000	2,000	KSA 12-1,117
Water	Short Lived Assets	9,567	-	12,756	
	Totals	15,167	5,600	18,356	
	Adjustments*				
	Adjusted Totals	15,167	5,600	18,356	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation: Series 2015	4/28/2015	5/1/2055	2.75	591,000	566,168	5/1	5/1	15,322	9,255	15,067	9,510
General Obligation Series 2015	4/28/2015	5/1/2055	2.75	59,000	55,549	5/1	5/1	1,528	923	1,502	948
Total G.O. Bonds					621,717			16,850	10,178	16,569	10,458
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
State Revolving Loan/Sewer	1/1/2000	3/1/2021	3.55	340,254	33,181	3/1, 9/1	3/1, 9/1	916	21,925	554	22,314
Total Other					33,181			916	21,925	554	22,314
Total Indebtedness					654,898			17,766	32,103	17,123	32,772

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2020	Payments Due 2020	Payments Due 2021
Kawaski Mule	10/10/2019	2/29/1900	3.98	13,486	13,486	3,028	3,028
				Totals	13,486	3,028	3,028

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Strong City

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	214,528	146,027	90,677
Receipts:			
Ad Valorem Tax	103,087	112,449	XXXXXXXXXXXXXXXXXX
Delinquent Tax	4,337		
Motor Vehicle Tax	18,641	16,244	14,957
Recreational Vehicle Tax	238	324	208
16/20M Vehicle Tax	12	76	75
Commercial Vehicle Tax	1,398	1,536	1,181
Watercraft Tax	3	51	43
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Local Alcoholic Liquor	2,355	2,379	2,469
Compensating Use Tax	11,829	12,000	20,000
Local Sales Tax	68,211	70,000	70,000
Franchise Tax	30,069	35,000	35,000
Licenses/Permits	1,280	1,200	1,200
CD Deposit	57,680	0	0
Insurance Reimbursements	79	5,000	6,000
Reimbursements	3,105	3,000	5,000
Depot Rent	250	500	500
Municipal Court Receipts	6,849	5,000	5,000
Clearing of Property	0	500	500
Real Estate Redemption	0	0	0
In Lieu of Tax (IRB)	8,123	4,100	4,200
Interest on Idle Funds	1,749	1,500	1,000
FEMA Funds - 2019 flood reimbursement			50,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	952	1,000	1,000
Does miscellaneous exceed 10% of Total F			
Total Receipts	320,247	271,859	218,333
Resources Available:	534,775	417,886	309,010
Expenditures:			
Wages & Employee Benefits	130,458	135,000	140,000
Contractual	141,466	35,000	45,000
Commodities	21,084	18,000	18,000
Capital Outlay	4,875	5,000	5,000
Economic Development	0	0	1,000
Insurance	19,812	23,489	25,000
Chamber of Commerce	2,250	3,000	3,000
Utilities	35,369	36,000	36,000
Streets	4,410	20,000	67,208
Parks & Park Improvements	235	10,000	5,000
Dues and Fees	2,510	2,500	2,500
Sidewalks/Handicap Parking	0	15,000	45,000
Maintenance & Repairs	0	2,500	2,500
Transfer to Equipment Fund	3,600	3,600	3,600
Dangerous Structures	7,800	0	8,000
Neighborhood Revitalization Rebate	0	120	0
Downtown Revitalization	0	5,000	5,000
Law Enforcement	11,233	11,000	11,000
Donations	1,213	1,000	1,000
Cash Forward (2021 column)			
Miscellaneous	2,433	1,000	
Does miscellaneous exceed 10% of Total F			
Total Expenditures	388,748	327,209	423,808
Unencumbered Cash Balance Dec 31	146,027	90,677	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	362,800	439,720	423,808
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			423,808
Tax Required			114,798
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			114,798

See Tab A

CPA Summary

City of Strong City

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	21,084	18,265	8,025
Receipts:			
State of Kansas Gas Tax		11,760	10,420
County Transfers Gas	12,529	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	12,529	11,760	10,420
Resources Available:	33,613	30,025	18,445
Expenditures:			
Street Repair and Maint	7,378	15,000	12,445
Vehicle Expense	3,322	3,000	2,000
Repairs	4,648	4,000	4,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	15,348	22,000	18,445
Unencumbered Cash Balance Dec 31	18,265	8,025	0
2019/2020/2021 Budget Authority Amount	25,501	26,000	18,445

Adopted Budget Special Parks	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	5,581	23,491	126,071
Receipts:			
Liquor Tax	2,355	2,380	2,469
Donations	6,325	50,000	
Grants	10,000	150,000	
Picket Sales	2,400	200	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	21,080	202,580	2,469
Resources Available:	26,661	226,071	128,540
Expenditures:			
Park Improvements	3,170	100,000	128,540
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,170	100,000	128,540
Unencumbered Cash Balance Dec 31	23,491	126,071	0
2019/2020/2021 Budget Authority Amount	121,008	50,000	128,540

See Tab C

CPA Summary

City of Strong City

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Tourism	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	6,623	6,666	5,746
Receipts:			
Guest Tax	43	80	100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	43	80	100
Resources Available:	6,666	6,746	5,846
Expenditures:			
Tourism Expense	0	1,000	5,846
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	1,000	5,846
Unencumbered Cash Balance Dec 31	6,666	5,746	0
2019/2020/2021 Budget Authority Amount	5,123	5,423	5,846

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	7,139	9,115	12,560
Receipts:			
Charges to Customers	137,704	150,052	155,000
Trash Sales	56,991	58,000	58,000
PWWSD/RWD Reimbursement	40,651	50,000	50,000
Interest on Idle Funds			
Miscellaneous	116		
Does miscellaneous exceed 10% of Total I			
Total Receipts	235,462	258,052	263,000
Resources Available:	242,601	267,167	275,560
Expenditures:			
Wages & Employee Benefits	55,827	60,000	65,000
Contractual and Utilities	4,894	5,000	10,000
Other, Sales Tax, Dues & Fees	3,772	4,000	4,000
Commodities	3,804	5,000	5,000
Capitol Outlay	900	1,000	8,648
Trash Services	56,015	58,000	59,000
Insurance	1,852	3,000	3,000
Water Purchased from PWWSD No. 26	69,828	76,824	79,129
Transfer to Equipment Fund	0	2,000	2,000
Transfer to Short Lived Assets	9,567	12,756	12,756
GO Bond Series 2015A	24,577	24,577	24,577
GO Bond Series 2015B	2,450	2,450	2,450
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	233,486	254,607	275,560
Unencumbered Cash Balance Dec 31	9,115	12,560	0
2019/2020/2021 Budget Authority Amount	305,506	273,855	275,560

CPA Summary

City of Strong City

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	16,023	13,858	7,448
Receipts:			
Services Charges	70,283	75,000	75,000
Interest on Idle Funds			
Miscellaneous	60		
Does miscellaneous exceed 10% of Total R			
Total Receipts	70,343	75,000	75,000
Resources Available:	86,366	88,858	82,448
Expenditures:			
Wages & Employee Benefits	22,726	30,000	35,000
Contractual & Utilities	17,584	20,000	20,000
Insurance	2,480	2,500	4,000
Dues & Fees	3,409	3,500	4,000
Commodities	780	1,500	1,500
Capital Outlay	47	1,000	6,492
KDHF Loan	25,482	22,910	11,455
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	72,508	81,410	82,447
Unencumbered Cash Balance Dec 31	13,858	7,448	1
2019/2020/2021 Budget Authority Amount	64,240	103,547	82,447

See Tab A

Adopted Budget 0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	0	0	0

CPA Summary

NON-BUDGETED FUNDS

(Only the actual budget year for 2019 is to be shown)

City of Strong City

Non-Budgeted Funds

[illegible]

**** Note:** These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Strong City

will meet on August 11, 2020 at 7:00 p.m. at Strong City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Strong City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	388,748	53.503	327,209	53.328	423,808	114,798	55.255
Debt Service							
Library							
Special Highway	15,348		22,000		18,445		
Special Parks	3,170		100,000		128,540		
Tourism			1,000		5,846		
Water	233,486		254,607		275,560		
Sewer	72,508		81,410		82,447		
Non-Budgeted Funds	559,989						
Totals	1,273,249	53.503	786,226	53.328	934,646	114,798	55.255
Less: Transfers	15,167		5,600		18,356		
Net Expenditure	1,258,082		780,626		916,290		
Total Tax Levied	110,544		112,449		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	2,066,111		2,108,621		2,077,598		

Outstanding Indebtedness.

	2018	2019	2020
January 1.			
G.O. Bonds	632,257	623,490	621,717
Revenue Bonds	0	0	0
Other	74,783	54,345	33,181
Lease Purchase Principal	0	0	13,486
Total	707,040	677,835	668,384

*Tax rates are expressed in mills

City of Strong City

City Official Title: City Clerk